

Community Development Block Grant **2020 Full Certification – Webinar 7**

Notification of Annual Audit

REPORTING

Notification of Annual Audit

- Each grantee is required to submit a Notification of Annual Audit form for each year federal funds are expended.
- Due **no later than 60 days** after the end of the recipient's fiscal year
- The federal act and 2 CFR 200 Part F require entities that expend **\$750,000 or more** during the entity's fiscal year in federal funds (from all sources) conduct a single audit for that fiscal year by an independent public accountant.

Audits

Did the community meet the expenditure requirement for Single Audit?

- This includes all Federal Funding not just CDBG Funds
- **\$750,000+** for fiscal years after December 26, 2014.

If an audit is performed, who did it?

- Were they procured?
 - What method was used?
 - Were they paid with CDBG Funds?
 - Is there a contract?
- Were they appointed?
 - Meeting Minutes documenting appointment?
 - How was this firm/individual selected

Job Creation/Retention Reports

REPORTING

Job Creation/Retention Reports

- The Department requires all grantees funded under the Economic Development (ED) category to submit a Job Creation/Retention Report every six months.
- Due 30 Days after the Reporting period end dates (June 30th & December 31st)
- Each business assisted with CDBG resources completes an Employee Certification Form for each employee hired or retained under the terms of the project. The grantee collects this information and provide a summary within the Job Creation/Retention Report.

Program Income Reports

REPORTING

Program Income Reports

- Grantees report on any CDBG program income earned on a semi-annual basis.
- Due 30 Days after the Reporting period end dates (June 30th & December 31st)
- A separate Program Income Report is completed for
 - Economic Development (ED) projects
 - Housing projects

Notice of Contract Award / LSE7

REPORTING

Notice of Contract Award / LSE7

- Grantees must submit the Notice of Contract Award **within 10 days after awarding** the contract for construction project activities.

Final Wage Compliance

REPORTING

Final Wage Compliance

- Only for those projects that involve Davis-Bacon and Related Acts (DBRA)
- Identifies the amount of restitution paid to employees if applicable.

Verification of Lawful Presence/ Public Benefits Summary Report

REPORTING

Verification of Lawful Presence/ Public Benefits Summary Report

- Report Due December 31st
- Applicable to grantee contracts involving public benefit
- Identifying the number of applicants who did and did not receive public benefit.

Consequently, pursuant to the contract between the Department and the grantee and Neb. Rev. Stat. §§4-108 through 4-114, the Grantee shall have each applicant for public benefits under this contract complete the United States Citizenship Attestation Form

Semi- Annual Project Status and Compliance Reports

REPORTING

Semi-Annual Project Status Reports

- Reference: “CDBG Project Status and Compliance Report”
- Submission Target Dates:
 - Reporting Period End Dates
 - June 30th
 - December 31st
 - Due within 30 days after the Reporting Period End Dates
 - July 30
 - January 30
- Final Report is due when all project activities are completed.

Why is Reporting Important?

- All vested parties need to understand
 - **What is** happening with a project
 - **What is not** happening with a project
- DED records and translates reported information for State/Federal Government evaluation and record keeping—*all processes and results are being audited*
- Information reported to HUD:
 - Beneficiary information,
 - Accomplishment impact matched to Narrative, and
 - Project extension requests/delays that explain “no progress” or timeliness concerns.

Reporting Importance:

If Reports are not submitted or continually submitted late, incomplete, or misleading...

DED reserves the right to not fund!

Walk-through Highlights

Nebraska Department of Economic Development INSTRUCTIONS: CDBG Semi – Annual Project Status & Compliance Report

All CDBG grantees are required to submit Project Status Reports on a semi-annual basis and a final project status report prior to project closeout. Completed by the CDBG Certified Administrator, the information collected enables the Nebraska Department of Economic Development (DED) to satisfy record keeping, reporting, and monitoring requirements of the United States Department of Housing and Urban Development (HUD). DED reserves the right to **not** process any request for funds for projects that do not have status reports submitted to DED by the uniform due dates listed below.

The table below outlines submission requirements. The form has 21 sections; please contact the grantee's DED Program Representative with any questions about completing the CDBG Semi-Annual Project Status and Compliance Report.

Information should be submitted relating to the current reporting period only. Please check the project status-reporting period at the top of the form and identify the report number (e.g. #1, 2, 3, etc.). Required reporting includes:

Reporting Period End Date	Report Submission Deadline
June 30	July 30
December 31	January 30
Final Project Status Report	When all activities are completed, all funds drawn, and monitoring report(s) cleared, prior to project closeout.

SUBMIT: All project status reports to the attention of your Program Representative. Upon completion of the report, sign and send scanned (color) copies as a PDF or send the hard copy to:

Nebraska Department of Economic Development
Attn: [Project's Program Rep]
Housing and Community Development Division
300 South 13th Street, Suite 100
Lincoln, NE 68502

Nebraska Department of Economic Development CDBG Semi – Annual Project Status & Compliance Report

Project Status Report as of: (check box that applies) Report # _____
☐ June 30, _____ ☐ December 31, _____ ☐ Final Report (Date: _____)

Date received → DED use only

SECTION 1. GRANTEE DATA		SECTION 2. CERTIFIED ADMINISTRATOR	
CDBG Grant #		Name	
Grantee		Organization	
Fed Tax ID #		Fed Tax ID #	
DUNS #		DUNS #	
Address		Address	
Contact Person		Website	
Email		Email	
Phone #		Phone #	
SAM Expiry Date		SAM Expiry Date	

SECTION 3. CERTIFICATION	
I certify to the best of my knowledge and belief that the information in this report is true and correct:	
Certified Administrator's Signature	Date

Sign and date the completed report.

Send original to DED.

Electronic submission is fine if you are running late—just make sure you also send in the original.

NEBRASKA
Good Life. Great Opportunity.

Section 1, 2 & 3

- Input Report # and related info
- Grantee and Certified Administrator Data
 - Update contacts as needed
 - If updates made, also include a revised GIS
 - Current email addresses are important.
- List your program rep
- Sign and date!

Section 4: CDBG Contract

- Contract Status, including amendments
- Verify grantee files are up-to-date

Section 5: Project National Objective

- List ALL activities and related National Objective(s) as included in the CDBG Contract
- General Administration
 - National Objective as “N/A”
 - Activity is “ineligible”

Section 6-A: Activity Progress

Section 6-A Report Progress by activity

- Compare the status of each activity to the project status identified in the implementation schedule.
- If no activities are listed as significantly behind schedule, skip to Section 7.

Section 6-B: Activity Progress – Delayed

Section 6-B Complete this sub-section if an activity is listed under 6-A as **significantly behind schedule**.

- Significantly behind is defined as 3 months or more.
- Describe reasons/circumstances
- Submit revised Implementation Schedule with PSR
- In needed, indicate notice for submission of
 - request for amendment/extension or
 - other technical assistance needs.

Section 7: Narrative/Progress of Activities

High priority – focus of the report!

- Be concise and specific
 - Identify the most significant actions/achievements,
 - Focus on procedural benchmarks,
 - Describe qualitative outcomes, etc.
- Support “quantitative” entries provided in balance of report
- Timeliness – demonstrate project is moving towards closeout.
- ***DED may not process CDBG funds without a narrative.***

Section 7 – *Diligence is crucial*

- Create a nexus.
- For the current reporting, link the narrative to:
 - National Objectives,
 - Actual Beneficiaries,
 - Progress towards proposed to actual accomplishment,
 - Implementation Schedule, and
 - Activity and project objectives as provided in the Application
- Narrative reflects how well you understand/participate in the project's process, progress, and closeout.

Section 7 – *Diligence is crucial*

- **Avoid copy-and-paste gaffes.**
 - Do not repeat one narrative from one period to the next.
 - If there was no activity, provide explanation.
 - Do not “double-count” accomplishments/activities from previous report.
- Category and CDBG-funded activities will define reporting.
- Closely relates to Section 15: Indicator/Beneficiary Data.

Section 7: Narrative/Progress of Activities

IMPORTANT!!

For Housing and/or Commercial Rehabilitation activities:

- *Attach and submit a supplemental report.*
- *Summarize the actual and ongoing progress for those activities by unit/property.*

NOTE: you should be maintaining some kind of tracking record of progress for these types of programs/projects in your files, use what you've created.

Section 7 – By Funding Category

- **Planning (PP)** — simplest
 - Provide status update on planning processes
 - ongoing,
 - completed, or
 - delayed.
 - Section 15: Report actual beneficiaries at activity completion.
- **Housing (OOR)**
 - Provide status update on ongoing and completed units.
 - *Requires submission of supplementary report.*
 - Section 15: Report as units are completed.
 - Section 15 – EXAMPLE: project proposed 8 units; this period accomplished 2 actual beneficiaries (rehab), *cumulative* total of 4 of 8.

Section 7 – By Funding Category

- **Economic Development (ED)**
 - Provide status update; keep track of balance.
 - Section 15: Retain, gain, or lose employees.

- **Public Works (PW) and Water/Wastewater (WW)** – can be more complicated
 - Provide status update including any construction delays, budget issues, etc.
 - Section 15: Report actual beneficiaries at activity completion (may be prior to Final PSR depending on number of activities).

Section 7 – By Funding Category

- Projects with **several activities/national objectives** (e.g., DTR, CR/CIS, CD, etc.) are frequently more complicated
 - Various beneficiary types (e.g., people, businesses, etc.).
 - Section 15 – EXAMPLE: project proposed 10 businesses assisted (0590) and infrastructure project (0230);
 - first reporting period:
 - completion of 0 rehabs and
 - no progress on the streets project.
 - this second reporting period:
 - 4 completed rehabs and 2 that are ongoing, the cumulative total is 4 of 10.
 - The streets project is still delayed, pending NDOT.

Section 8: Planned Activities

- Describe activity and/or project next steps.
- Identify any technical assistance needs, need for amendments/extensions, or other changes to the project.
- If behind schedule, address the strategy to get back on schedule.
- ***For Housing or Commercial Rehabilitation activities, attach and submit supplementary report regarding the planned progress on those activities by unit/property.***
- ***DED may not process CDBG funds without a narrative.***

Section 9: Affirmatively Furthering Fair Housing Activities

- Compare:
 - Proposed activities (Special Conditions)
 - Actual activities completed
 - Date(s) of activities carried out
 - Documentation required as a part of closeout items

BEST PRACTICE: upon completion of AFFH activity, submit documentation along with the PSR for that reporting period.

Section 10 A & B: National Objective

REPORT ACTUAL ONLY

- Recalls and compares documentation originally submitted as a part of the Application with actual project implementation.
- Closely relates to Section 15: Indicator/Beneficiary Data

Section 10 A & B: National Objective

Low- and Moderate-Income

SECTION 10. NATIONAL OBJECTIVE

SECTION 10-A. LOW & MODERATE INCOME NATIONAL OBJECTIVE

	A. Total Beneficiaries This Report	B. Total Beneficiaries Cumulative
LMI Area Benefit (LMA)	<div></div> total persons	<div></div> total persons
	<div></div> LMI persons (<div></div> %)	<div></div> LMI persons (<div></div> %)
LMI Limited Clientele (LMC)	<div></div> persons	<div></div> persons
LMI Housing (LMH)	<div></div> households	<div></div> households
LMI Jobs (LMJ)	<div></div> total Jobs	<div></div> total Jobs
	<div></div> LMI Jobs (<div></div> %)	<div></div> LMI Jobs (<div></div> %)

Section 10 A & B: National Objective

Prevention and/or Elimination of Slum and Blight

SECTION 10-B. SLUM & BLIGHT NATIONAL OBJECTIVE

Slum and Blight on an Area Basis (SBA)				<input type="checkbox"/> Yes <input type="checkbox"/> No
SBA Compliance Review Record (Application, Exhibit F-1)				<input type="checkbox"/> Attached
Has the Area been officially designated as Slum or Blighted by local/county government?				<input type="checkbox"/> Yes <input type="checkbox"/> No
Is there proper documentation for designation?				<input type="checkbox"/> Yes <input type="checkbox"/> No
Designated year		Re-designated year		
Number of Qualified Buildings/ Properties			% of Buildings/Properties	
SBA NATIONAL OBJECTIVE BENEFICIARIES				
			A. Total This Report	B. Total Cumulative
Number of Businesses Assisted				

Section 11: Race & Ethnicity

REPORT ACTUAL ONLY

- Information is maintained throughout the grant.
- Column A: for the current reporting period, enter the ACTUAL beneficiaries assisted, identified by race and ethnicity.
- Column B: for the project to-date (including *all* reporting periods), enter ACTUAL beneficiaries assisted, identified by race and ethnicity.

SECTION 11. RACE AND ETHNICITY				
	A. This Report		B. Cumulative	
	TOTAL POP	HISPANIC	TOTAL POP	HISPANIC
1) White				
2) Black / African American				
3) Asian				
4) American Indian / Alaskan Native				
5) Native Hawaiian / Other Pacific Islander				
6) American Indian / Alaskan Native & White				
7) Asian & White				

Section 11: Race & Ethnicity

- Required for all projects—often omitted
- For LMA projects using an income survey, use the demographic data collected with the income survey.

NOTE: Hispanic count is a subset of total

- Hispanic \neq race
- Hispanic = ethnicity

Section 12: Income Levels

REPORT ACTUAL ONLY

- For ACTUAL beneficiaries, report income levels similar to process done under Section 11: Race and Ethnicity.
 - Do not duplicate numbers.
 - Income Level Totals must match totals reported under Section 11.
- 51% rule

Section 13: Female Head of Household

REPORT ACTUAL ONLY

LMH ONLY

- Only complete for LMH activities
- Beneficiaries = Housing Units

Section 14: Housing Rehabilitation Projects

LMH ONLY

- Only complete if a housing unit(s) was rehabilitated.
 - Beneficiaries = Housing Units
 - Report upon *completion* of rehab.
 - Do not double count over multiple reporting periods.

Section 15: Indicator/Beneficiary Data

Select and report on all the appropriate activity/ies based on the CDBG Contract.

- Nine sub-sections
 - Complete all appropriate sub-sections.
 - Complete all appropriate outcome indicators.
 - NOT all outcome indicators may apply to your project.
- Report includes data for
 - A. Proposed,
 - B. Actual completed within the reporting period, and
 - C. Total Cumulative.

Section 15: Indicator/Beneficiary Data

- ***DO NOT DOUBLE COUNT!***
- Distinguish between:
 - *Proposed,*
 - *This Reporting Period, and*
 - *Cumulative*
- **IMPORTANT:** Amounts must correspond with
 - Section 7 and
 - CDBG contract, as amended.

Section 16 & 17: Job Creation/Retention

LMJ ONLY

- Only complete for LMJ activities.
 - Section 16: Job Creation/Retention – Proposed/Actual
 - Section 17: ED Administration Job Categories
- Beneficiaries = Jobs

Section 18: New Hires

- Complete this section for the contracts awarded during the **current reporting period only**.
- Combine and report information for
 - Grantee,
 - Contractors, and
 - Subcontractors must be combined.
- Information collected and reported to demonstrate compliance with regulatory requirements for
 - Section 3
 - MBE/WBE
 - DBRA

Section 19: MBE/WBE and Section 3 reference Davis Bacon Related Acts (DBRA)

JUNE 30 REPORT ONLY

- Report all Section 3 Contract Information on an annual basis from July 1st to June 30th on the June 30th Project Status Report.
- Information collected and reported to demonstrate compliance with regulatory requirements for
 - Section 3
 - MBE/WBE
 - DBRA

Section 19: MBE/WBE and Section 3

reference Davis Bacon Related Acts (DBRA)

- Collect Minority Business & Minority Women data for mandatory reporting to HUD on an annual basis (*identify new hires*)

NOTE: NE usually does not meet the 30% Section 3 resident hire target, but we still need to provide data and explain shortcoming.

- DED submits annual data to HUD in September on the SPEARS 60002 Report (for the period July 1st to June 30th)

Section 20: Draw Down Review

- For the current reporting period,
 - List and describe ALL drawdowns and
 - Submit source documentation for only those drawdowns that meet the review threshold criteria.

NOTE: initial documentation (e.g. invoices) was submitted with the drawdown, submit supplemental documentation (e.g. check images, bank statements, state transfer, etc.) to complete the record.

SECTION 20. DRAW DOWN REVIEW			
Draw Down Request:		Amount Requested:	\$ 0.00
Activity Code/ Activity Description	CDBG Amount	Match Amount	Documentation Submitted to DED
1) <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Invoices <input type="checkbox"/> Bank Statements <input type="checkbox"/> Cancelled Checks
2) <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Invoices <input type="checkbox"/> Bank Statements <input type="checkbox"/> Cancelled Checks
3) <input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="checkbox"/> Invoices <input type="checkbox"/> Bank Statements <input type="checkbox"/> Cancelled Checks
Draw Down Request:		Amount Requested:	\$ 0.00

Section 21 A & B: Risk Analysis and Compliance

SECTION 21-A STAGES / REPORTS

- Identify the project's (all activities):
 - projected dates to complete the stages
 - indicate the date that the stage completed

NOTE: Unless explicitly requested otherwise, DED will not ask you to resubmit items originated by DED nor documentation already submitted by you.

Section 21 A & B: Risk Analysis and Compliance

SECTION 21-B. PERFORMANCE REVIEW – RAC CHECKLIST

- Self-certification
- Submit documentation for verification

NOTE: Unless explicitly requested otherwise, DED will not ask you to resubmit items originated by DED nor documentation already submitted by you.

Once items are submitted within a PSR, **RAC items do not need to be resubmitted each reporting period**, except where the content has changed or been revised.

Bottom Line

- Semi-Annual Project Status and Compliance Reports reflect a comprehensive *snapshot* of progress.
 - What's actually happening with your project—day-to-day—is fluid and requires various levels of
 - monitoring,
 - due diligence, and
 - risk analysis on an ongoing basis.
 - Descriptive, accurate, and timely reports reflect effective project progress.
- Keep the project *MOVING* towards closeout.